

STATE BOARD OF EQUALIZATION AGENDA
August 4 - 5, 2025
9:30 a.m.

Nevada Department of Taxation
9850 Double R Blvd.
Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1
646 558 8656 or +1 301 715 8592 or +1 312 626 6799
Meeting ID: 870 2753 2583

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 9:30 a.m. August 4 - 5, 2025 until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer's or his representative's responsibility to be present when the case is called. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

NOTE (1): "Notice of Appearance" cases are cases in which the State Board must first determine if it can accept jurisdiction. If the State Board determines it can accept jurisdiction, the parties must be prepared to proceed on the merits of the case immediately.

NOTE (2): Appellants are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a deputy attorney general may be queried at the time requesting additional information or legal points on the matter.

NOTE (3): No action will be taken on any matters during public comment. **Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the board may refuse to consider public comment. See NRS 233B.126.** Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the State Board.

NOTE (4): The State Board of Equalization may take any case or item in a different order than the way the case is listed on the agenda. Items may be combined for consideration by the State Board of Equalization. Items may be pulled or removed from the agenda at any time.

The following order of presentation will ordinarily be used for each appeal:

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**
- 12. Questions by the State Board;**
- 13. Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
- 14. Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

Action may be taken on the items in bold.

A. *Pledge of Allegiance*

B. *Opening Remarks by the Chair; Introduction of State Board Members*

C. *Public Comment (see Note 3)*

D. For Possible Action: Direct Appeals from Valuations of the Nevada Tax Commission Pursuant to NRS 361.403, Tax Year 2025-26 Secured Roll; 2024-25 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 102	Calibre LLC (GRP Services LLC)	Mining Property	Department of Taxation
25 103	Cyprus Foote Mineral Company	Mining Property	Department of Taxation
25 104	Cyrq Energy, LLC – Faulkner 1 Power Plant	Mining Property	Department of Taxation
25 105	Cyrq Energy, Inc. – Soda Lake Project	Mining Property	Department of Taxation

E. For Possible Action: Recommendations by the Secretary To Dismiss Taxpayers' Appeals Pursuant to NAC 361.7014, Tax Year 2024-25, 2023-24, 2022-23, 2021-22 Secured Roll, Untimely Filed; Determination of Jurisdiction of State Board; Previously Heard and Denied by the State Board of Equalization

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 109	Esly Carmona Irrevocable Trust	Residential	Lyon Co Assessor

F. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2025-26 Secured Roll; 2024-25 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 109	Esly Carmona Irrevocable Trust	Residential	Lyon Co Assessor
25 110	Ferroni, Enrico Lee & Nancy A Trs (25-26)	Residential	Lyon Co Assessor
25 142	Ferroni, Enrico Lee & Nancy A Trs (24-25)	Residential	Lyon Co Assessor
25 141	Peggy A Cole	Commercial	Mineral Co Assessor
25 115	Freitag, Gary Allen; Brown, Dawn Ione	Residential	White Pine Co Assessor
25 146	Chachas Trust / James C. Chachas Trustee	Vacant	White Pine Co Assessor
25 147	Chachas, George C Trust / George C & James C Trustees	Vacant	White Pine Co Assessor
25 148	Chachas, James C	Vacant	White Pine Co Assessor
25 149	Chachas, George C Trust / Chachas George C Trustee	Vacant	White Pine Co Assessor
25 144	Landcap Sparks IV LLC	Commercial	Washoe Co Assessor
25 145	RMP Vesta LLC	Commercial	Washoe Co Assessor

G. For Possible Action: Consideration of remand to County Board of Equalization to provide an adequate record pursuant to NRS 361.360(6), or to Dismiss Taxpayers' Appeals Pursuant to NAC 361.7014

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 124	Tim Pauley	Residential	White Pine Co Assessor
25 143	Esmeralda County School District Board of Trustees	School - Exempt	Esmeralda Co Assessor

H. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2023-24 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 128	Empire Southwest LLC	Personal Property	Humboldt Co Assessor
25 127	Empire Southwest LLC	Personal Property	Elko Co Assessor

I. For Possible Action: Direct Appeals of Personal Property Placed on Unsecured Roll after December 15, Pursuant to NRS 361.360(3), Tax Year 2024-25, 2023-24, 2022-23, 2021-22, 2021-21 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 126	Empire Southwest LLC	Personal Property	Elko Co Assessor
25 152	Empire Southwest LLC	Personal Property	Washoe Co Assessor
25 150	Jason Bailey / Cheryl Bailey – Big Shrimpin’ LLC	Personal Property	Washoe Co Assessor
25 151	Jason Brooker	Personal Property	Washoe Co Assessor
25 156	NHS U.S., LLC (fka Rexall Sundown Inc.)	Personal Property	Washoe Co Assessor
25 163	Raymond Handling Concepts Corp - 2192013	Personal Property	Washoe Co Assessor
25 164	Raymond Handling Concepts Corp - 2192014	Personal Property	Washoe Co Assessor
25 165	Raymond Handling Concepts Corp - 2557003	Personal Property	Washoe Co Assessor
25 166	Raymond Handling Concepts Corp - 2923582	Personal Property	Washoe Co Assessor

J. For Possible Action: Recommendations by the Secretary To Dismiss Taxpayers’ Appeals Pursuant to NAC 361.7014, Appeal of 2024-25 Unsecured Roll, was not Filed with the County Board of Equalization; Determination of Jurisdiction of State Board

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 120	The Crossing LLC	Commercial	Washoe Co Assessor
25 121	The Crossing SC LLC	Commercial	Washoe Co Assessor
25 122	The Crossing SC LLC	Commercial	Washoe Co Assessor
25 123	The Crossing SC LLC	Commercial	Washoe Co Assessor

**K. Briefing to and from the Board and the Secretary and Staff
For Possible Action: Proposed Hearing Schedules and Docket Management**

L. For Possible Action: Review and Approval of Minutes:

- ♦ March 24, 2025

M. State Board of Equalization Comments (see Note 3)

N. Public Comment (See Note 3)

O. Adjournment

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email kskalsky@tax.state.nv.us or call (775) 684-2027 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor’s log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Please contact Kari Skalsky at (775) 684-2027 to request an interpreter in your preferred language. You may also submit your request through kskalsky@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Por favor, póngase en contacto con Kari Skalsky al (775) 684- para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de kskalsky@tax.state.nv.us.

Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of public documents, materials and files for items on this agenda may be made to: Kari Skalsky, (775) 684-2027, Department of Taxation, 3850 Arrowhead Drive, Carson City, NV 89706.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATION: 3850 Arrowhead Drive, Carson City; 9850 Double R Blvd, Reno; 700 E Warm Springs Road, 2nd Floor, Las Vegas

Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Department of Administration website at <https://notice.nv.gov/>.